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# Iowa Legislative Services Agency Fiscal Services

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Des Moines, IA 50319  
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## School Infrastructure Local Option Sales Tax

### ISSUE

With the voter approval of the School Infrastructure Local Option sales tax (SILO) in Johnson and Linn Counties in February 2007, every county in Iowa has approved the SILO sales tax. Only Webster County has a SILO rate less than 1.0%. This **Issue Review** focuses on the current status of the SILO and reviews implications of replacing the SILO with a statewide sales tax for school infrastructure.

### AFFECTED AGENCIES

Department of Revenue  
Local School Districts

### CODE AUTHORITY

Chapter 423E, Code of Iowa

### BACKGROUND

The passage of HF 2282 (School Infrastructure Local Option Sales Tax Act) during the 1998 Legislative Session provided a local sales tax for school infrastructure. The voter-approved local sales tax may be a maximum rate of 1.0% for a ten year period imposed by a county on behalf of a school district. The SILO sales tax legislation approved in 1998 was in addition to the county Local Option Sales Tax (LOST) implemented during the 1985 Legislative Session. Combined with the State sales tax rate of 5.0%, the total sales tax rate in Iowa could be up to 7.0%.

During the 2003 Legislative Session and the 2003 1<sup>st</sup> Extraordinary Legislative Session, SF 445 (Local Sales and Services Tax for School Infrastructure and Property Tax Relief Act) and HF 683 (Miscellaneous Appropriations and Revisions, and Sales and Use Tax Revisions Act) amended the original legislation, which included the following modifications:

- Expansion of the use of SILO funds to include property tax relief for school district levies identified in a revenue purpose statement.

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- Creation of a Secure an Advanced Vision for Education (SAVE) Fund. The Fund will receive and distribute SILO revenues based on a newly created SILO funding formula. In addition to SILO revenues, the Fund receives a \$10.0 million appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) from FY 2005 through FY 2014.
- Established a statewide tax revenue per student of \$575.
- Repeals the SILO sales tax as of December 31, 2022.
- Repeals Chapter 423E (School Infrastructure Funding) as of June 30, 2023.

## **CURRENT SITUATION**

### **SILO**

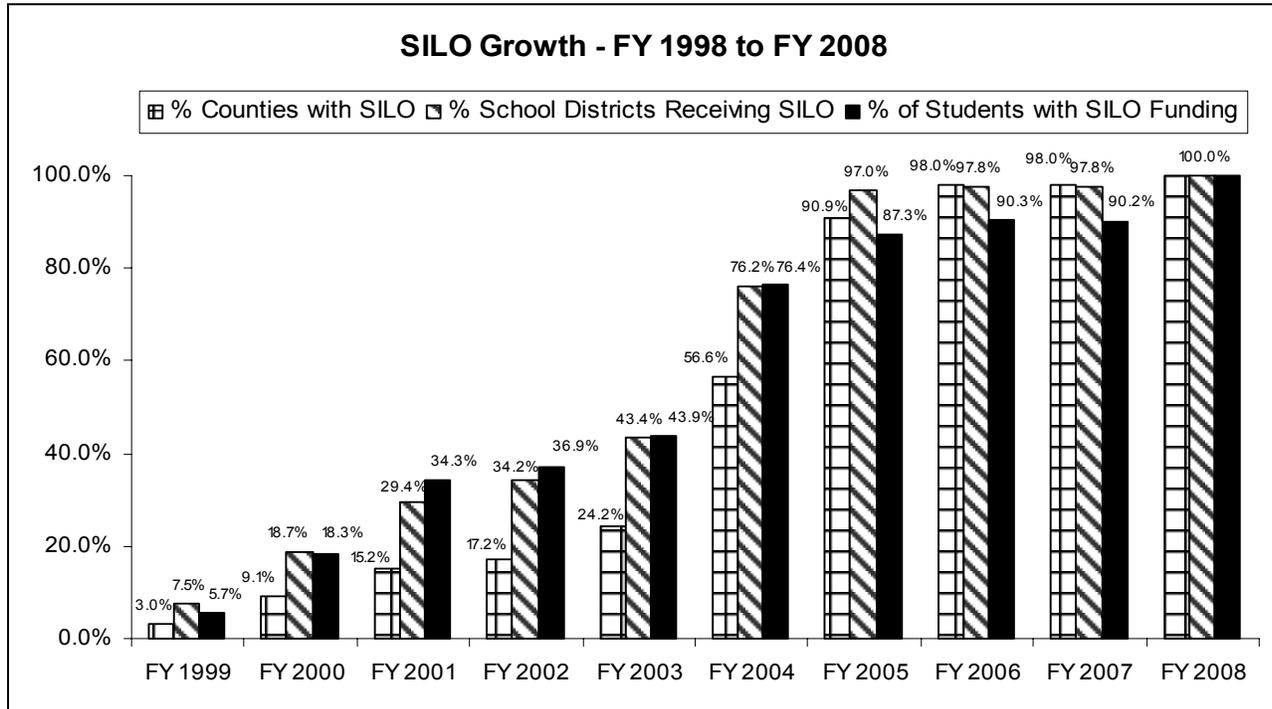
The School Infrastructure Local Option (SILO) sales tax is applied in addition to the State sales tax on the purchase of goods and services. In general, purchases subject to the State sales tax are also subject to the SILO sales tax (and the city/county Local Option Sales Tax – LOST). However, there are some exceptions, including:

- The sales of equipment that are now subject to the equipment tax but not subject to SILO.
- Hotel/motel room rentals that are now subject to the hotel and motel tax but are not subject to SILO.
- Sales of equipment sold by the Department of Transportation are not subject to SILO.
- The sale of direct-to-home satellite pay television service is subject to the State sales tax but not SILO.
- The sales for the residential use of natural gas or electric energy is not subject to the State sales tax but is subject to SILO if the gas or electric energy is not subject to a local franchise fee.

The SILO is not subject to the State use tax. However, because of sourcing rules, SILO and LOST are paid by use tax permit holders in some cases. For example, if an Iowa company purchases taxable supplies out of state, it owes use tax on the purchases. If the purchased items are delivered into Iowa by the supplier, then, local option taxes are also owed on the purchase. In FY 2007, approximately \$26.4 million was collected in SILO from use tax permits.

**Figure 1** provides the percentage of counties, school districts, and percentage of students that were impacted by SILO between FY 1998 and FY 2008. Growth between FY 1999 and FY 2003 was continual but somewhat moderate. Establishment of the Secure an Advanced Vision for Education (SAVE) Fund and a formula to distribute SILO revenues statewide appears to have spurred approval of the SILO. Between FY 2003 and FY 2004, the growth of counties more than doubled, while the growth in the number of school districts and students nearly doubled.

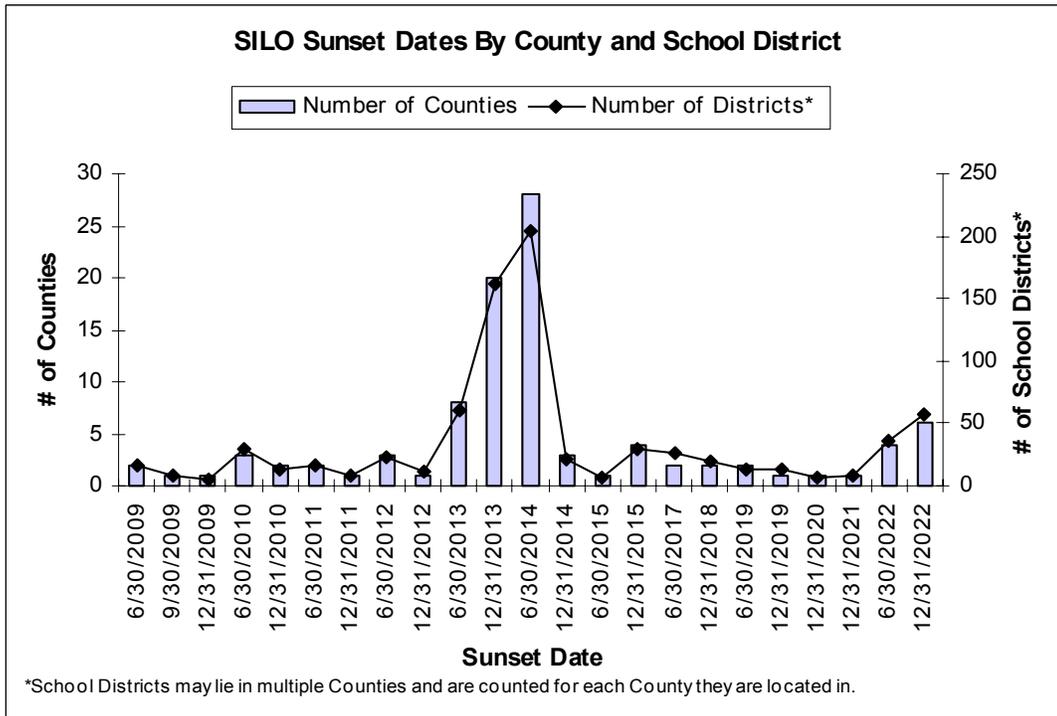
Figure 1



Source: Iowa Department of Education, Annual Condition of Education Reports.

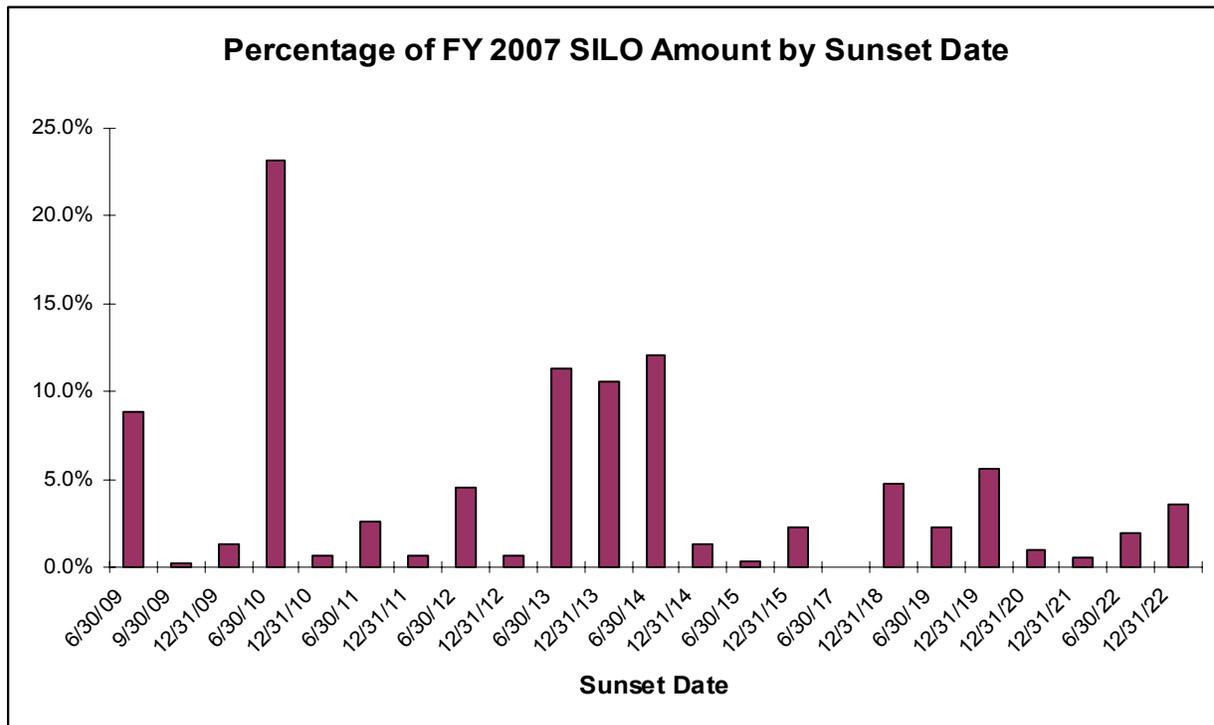
The original SILO legislation provided that SILO could be imposed for a maximum of ten years. The requirement was modified during the 2004 Legislative Session to provide an additional extension, not to exceed ten years and not to exceed December 31, 2022. **Figure 2** shows the number of counties and school districts by SILO sunset dates as of July 1, 2007. Unless extended by a vote of the people, 72 (72.7%) of 99 counties will have the SILO sales tax expire by the end of FY 2014. As of December 2007, there are 24 counties that have had the voters approve a ten-year extension of SILO. **Attachment A** provides information by county regarding original SILO implementation dates, sunset dates, and whether or not the SILO has been extended.

Figure 2



Based on the FY 2007 SILO amounts, the counties with a SILO sunset date of June 30, 2010, accounted for approximately 23.0% of the SILO revenues (Polk County accounted for much of the amount). It should be noted that the additions of Johnson and Linn Counties implementing SILO beginning in FY 2008 (each has a sunset date of June 30, 2017) will impact these percentages in FY 2008. **Figure 3** provides the percentage of SILO funds for FY 2007 by sunset date.

Figure 3



### SAVE Fund

The Secure an Advanced Vision for Education (SAVE) Fund was created in SF 445 (School Infrastructure Funding and Property Tax Relief Act) during the 2003 Regular Legislative Session. Modifications to the formula and an annual \$10.0 million appropriation from FY 2004 through FY 2014 were provided in HF 683 during the 1<sup>st</sup> Extraordinary Legislative Session in 2003.

Beginning in FY 2004, tax receipts from the SILO sales tax were deposited in the SAVE Fund. In addition, Section 8.57(6)(f), Code of Iowa, provides an annual appropriation of \$10.0 million from the RIF to the SAVE Fund for FY 2005 through FY 2014. Section 8.57(6)(f) also stipulates that the RIF must first receive \$47.0 million from the State wagering tax before the \$10.0 million SAVE appropriation is made. Current estimates indicate that there will be sufficient State wagering tax revenues deposited into the RIF to ensure the \$10.0 million annual appropriation to the SAVE Fund. In general, the current allocation formula for SAVE funds works as follows:

- If the school district is located within a county that approved the SILO prior to April 1, 2003, and has a sales tax capacity per student above the guaranteed school infrastructure amount (statutorily set at \$575 per pupil for a full year), those districts will receive the pro-rata share of the SILO sales tax receipts until the original unextended term of the SILO. An example of this situation in FY 2007 would be school districts located within Polk county.
- If the school district is located within a county that approved the SILO prior to April 1, 2003, and has a sales tax capacity per student below \$575, those districts will receive the pro-rata share of SILO sales tax receipts plus a supplemental school infrastructure amount. An example of this situation for FY 2007 would include school districts within Allamakee county.
- If the school district is located within a county that approved the SILO after April 1, 2003, but prior to July 1, 2006, those districts will receive an amount not to exceed \$575 per pupil.

However, if those districts are below \$575 per pupil, they will receive the pro-rata share of SILO sales tax receipts plus a supplemental school infrastructure amount. An example of this situation in FY 2007 would include school districts located in Carroll and Adams Counties.

- If the school district is located within a county that approved an extension of the SILO on or after April 1, 2003, those districts will receive an amount not to exceed \$575 per pupil for the extension period. However, if those districts are below \$575 per pupil, they will receive the pro-rata share of SILO sales tax receipts plus a supplemental school infrastructure amount.
- If the school district is located within a county that approved the SILO for the first time after July 1, 2006, and by July 1, 2008, and has a sales tax capacity per student above the guaranteed school infrastructure amount, those districts will receive the pro-rata share of the SILO sale tax receipts for half of the term of the SILO. This impacts only school districts located within Johnson and Linn Counties.

The supplemental school infrastructure amount includes the \$10.0 million appropriation made to the SAVE Fund and SILO tax receipts from school districts that approved SILO after April 2003 (excluding Johnson and Linn) or that are in the extended term of the SILO and that are above the \$575 sales tax capacity per student. The supplemental school infrastructure amount is used to bring school districts that are below \$575 per pupil up to an amount not to exceed \$575 per pupil.

**Attachment B** provides the total FY 2007 SAVE distributions by county and **Attachment C** provides the distributions by school district. Excluding Webster (SILO rate of 0.5%), Linn, and Johnson (no SILO in FY 2007) Counties, the range of per pupil SILO was \$932 (Louisa at \$281 and Dickinson at \$1,213) and after the supplemental SAVE Fund distributions the range was \$677 with 53 counties receiving supplemental to bring them to \$536 per pupil. In addition to the \$10.0 million appropriation to the SAVE Fund, 13 counties contributed \$4.4 million to the SAVE Fund, bringing the total supplemental distribution to \$14.4 million. For FY 2007, an additional \$33.4 million in supplemental SAVE funds was needed to bring all counties to \$575 per pupil

## **ALTERNATIVES**

### **Status Quo**

One alternative is to not implement any changes and allow counties to determine if they want to continue implementing (or extending) SILO until the repeal date of June 30, 2023. The current formula provides that funding will eventually be distributed statewide at a maximum rate of \$575 per pupil to participating counties. Issues with the status quo alternative include:

- Counties that have the SILO up for reauthorization and do not approve for an extension of SILO will reduce the amount available in the total state distribution. For instance, if Polk County does not approve a SILO extension, the loss of SILO revenue could be approximately \$65.0 million (based on the FY 2007 SILO amount) and a potential of \$27.0 million to the SAVE Fund for statewide distribution (based on the FY 2007 per pupil SILO amount above \$575). Loss of large SILO revenue producing counties may cause some school districts to remain below \$575 per pupil after the statewide distribution. Implementation of statewide sales tax of 1.0% for school infrastructure and school property tax relief may address this issue.
- There also may be an issue with the statewide tax revenues per student currently codified at \$575. Based on the preliminary estimates for FY 2008, the statewide tax revenues per student may be approximately \$575. It is not clear how revenues are to be distributed if the actual amount exceeds \$575. Section 423E.4(3b3), Code of Iowa, states that the General Assembly

review the statewide tax revenues per student amount annually to determine its appropriateness. The General Assembly may want to review a rolling-average per pupil amount to address this issue.

### **Statewide Sales Tax for School Infrastructure/Property Tax Relief**

A proposal that has received discussion recently calls for increasing the State sales tax from 5.0% to 6.0%, dedicating the 1.0% increase for SILO purposes that may include school infrastructure or property tax relief, and eliminating SILO at the county level. During the 2007 Legislative Session, both the House and Senate introduced bills that proposed an increase in the State sales tax rate to 6.0%, with the increase to be used for SILO purposes. A statewide increase would also eventually eliminate the boundary issues regarding the distribution of the sales tax revenue generated.

Because the State sales tax and use tax are normally the same rate, an increase in the State sales tax rate will usually increase the use tax rate. Below are some issues the General Assembly may want to review regarding implementation of a statewide sales tax for school infrastructure and property tax relief:

- The current SILO law is based on sales tax; however, approximately \$26.0 million (FY 2007) in use tax is remitted for SILO. This may be an issue because any statewide implementation of a sales tax for school infrastructure will require a determination of how the sales/use tax increase will be distributed. For example, the sales tax increase may be required to be deposited into the SAVE Fund for statewide distribution, while the increase in use tax may be used for funding property tax relief in the school aid formula. This is just one example of the alternatives.
- During the 2007 Legislative Session, House File 854 (School Infrastructure Sales and Use Tax Act) provided that school districts receive State sales and use tax funds based on the amount of SILO that they would generate based on the formula provided under current law. Despite the elimination of SILO under the proposal, sales and use tax permit holders may need to continue to file quarterly SILO tax schedules that itemize tax collections by county to ensure that sales and use tax revenues are distributed as the SILO funds would have been.
- As noted earlier, the sales for the residential use of natural gas or electric energy is not subject to the State sales tax but is subject to SILO if the gas or electric energy is not subject to a local franchise fee. Eliminating SILO and establishing a State sales and use tax for school infrastructure would reduce existing revenues by approximately \$12.0 million due to the State sales tax exemption.
- An increase in the sales and use tax rate could also increase the use tax for motor vehicles. Under current law, the increase in the motor vehicle use tax would be deposited into the Road Use Tax Fund. The preliminary estimate for an increase in the motor vehicle use tax of 5.0% to 6.0% for FY 2009 is approximately \$53.0 million.
- As noted in the status quo alternative, there may be an issue regarding the statewide tax revenues per student currently codified at \$575. The General Assembly may want to review the current per student amount or establish policy on how additional funds should be distributed.

### **BUDGET IMPACT**

The table below provides a breakdown of estimates for FY 2009. The SILO estimates are based on the Department of Revenue's FY 2008 SILO estimates and December 2007 Revenue Estimating Conference (REC) growth projections for FY 2009. Sales and use tax estimates are based on the

December REC growth projections for FY 2009. The current estimate for SILO in FY 2009 is approximately \$372.2 million. Increasing the State sales/use tax from 5.0% to 6.0% is estimated to generate approximately \$400.3 million. Increasing the Motor Vehicle Use Tax is estimated to generate an additional \$53.0 million.

<b>Estimated FY 2009 Estimates for SILO, State Sales/Use Tax and Motor Vehicle Use Tax</b>			
<b>Estimated FY 2009 SILO Amount based on Current Law</b> <sup>1</sup>	<b>Estimated Amount Generated from a 1.0% Point increase in State Sales/Use Tax for School Infrastructure</b> <sup>2</sup>	<b>Estimated Amount of State Sales/Use Tax for School Infrastructure Over SILO Amount</b>	<b>Estimated Amount Generated from a 1.0% Point increase in Motor Vehicle Use Tax</b> <sup>3</sup>
\$372.2 Million	\$400.3 Million	\$28.0 Million	\$53.0 Million

1 FY 2009 SILO estimate is based on the Department of Revenue's FY 2008 SILO estimate and 1.9% growth rate for FY 2009.  
2 FY 2009 State Sales/Use Tax increase is based on the December REC estimate.  
3 FY 2009 Motor Vehicle Tax increase is based on 0.0% growth from the FY 2007 amount.

The Legislative Services Agency can provide estimates at the county and school district level. Contact the LSA for additional information.

STAFF CONTACT: Shawn Snyder (Ext. 17799)

School Infrastructure Local Option Sales Tax  
<http://www.legis.state.ia.us/lsadocs/IssReview/2008/IRSL002.pdf>  
LSA/FSD/IRSL002.doc/12/19/07/12:30 pm

**Attachment A**

**School Infrastructure Local Option (SILO) Sales Tax Status by County**

Legislative Services Agency

County Number	County Name	SILO Rate	Original SILO Implementation Date	SILO Sunset Date	SILO Extended 1=Yes 0=No	Grandfathered
						Counties - Fiscal Year SILO Subject to the Supplemental Pool*
1	ADAIR	0.01	7/1/2004	6/30/2014	0	N.A.
2	ADAMS	0.01	7/1/2003	6/30/2013	0	FY 2013
3	ALLAMAKEE	0.01	7/1/2002	6/30/2012	0	FY 2012
4	APPANOOSE	0.01	7/1/2004	6/30/2014	0	N.A.
5	AUDUBON	0.01	7/1/2004	6/30/2014	0	N.A.
6	BENTON	0.01	7/1/2004	6/30/2022	1	N.A.
7	BLACK HAWK	0.01	10/1/1999	12/31/2019	1	FY 2010
8	BOONE	0.01	1/1/2004	12/31/2013	0	N.A.
9	BREMER	0.01	7/1/2004	12/31/2022	1	N.A.
10	BUCHANAN	0.01	7/1/2003	12/31/2022	1	FY 2013
11	BUENA VISTA	0.01	7/1/2004	12/31/2022	1	N.A.
12	BUTLER	0.01	7/1/2004	12/31/2022	1	N.A.
13	CALHOUN	0.01	7/1/2004	6/30/2014	0	N.A.
14	CARROLL	0.01	1/1/2006	12/31/2015	0	N.A.
15	CASS	0.01	1/1/2005	12/31/2014	0	N.A.
16	CEDAR	0.01	7/1/2004	6/30/2014	0	N.A.
17	CERRO GORDO	0.01	7/1/2003	6/30/2013	0	FY 2014
18	CHEROKEE	0.01	7/1/2004	6/30/2014	0	N.A.
19	CHICKASAW	0.01	7/1/2003	6/30/2013	0	FY 2013
20	CLARKE	0.01	7/1/2004	6/30/2014	0	N.A.
21	CLAY	0.01	1/1/2004	12/31/2013	0	N.A.
22	CLAYTON	0.01	1/1/2004	12/31/2013	0	N.A.
23	CLINTON	0.01	7/1/2001	6/30/2011	0	FY 2012
24	CRAWFORD	0.01	1/1/2004	12/31/2013	0	N.A.
25	DALLAS	0.01	1/1/2004	12/31/2013	0	FY 2014
26	DAVIS	0.01	7/1/2004	6/30/2014	0	N.A.
27	DECATUR	0.01	1/1/2004	12/31/2013	0	N.A.
28	DELAWARE	0.01	1/1/2004	12/31/2022	1	N.A.
29	DES MOINES	0.01	4/1/1999	6/30/2019	1	FY 2009
30	DICKINSON	0.01	1/1/2001	12/31/2020	1	FY 2011
31	DUBUQUE	0.01	7/1/2003	6/30/2013	0	FY 2013
32	EMMET	0.01	7/1/1999	6/30/2019	1	FY 2010
33	FAYETTE	0.01	7/1/2003	12/31/2022	1	FY 2014
34	FLOYD	0.01	7/1/2003	6/30/2013	0	FY 2014
35	FRANKLIN	0.01	1/1/2004	12/31/2022	1	N.A.
36	FREMONT	0.01	1/1/2001	12/31/2010	0	FY 2011
37	GREENE	0.01	7/1/2004	12/31/2022	1	N.A.
38	GRUNDY	0.01	7/1/2004	12/31/2022	1	N.A.
39	GUTHRIE	0.01	1/1/2006	12/31/2015	0	N.A.
40	HAMILTON	0.01	7/1/2004	6/30/2014	0	N.A.
41	HANCOCK	0.01	7/1/2003	6/30/2013	0	FY 2014
42	HARDIN	0.01	7/1/2004	12/31/2022	1	N.A.
43	HARRISON	0.01	1/1/2004	12/31/2013	0	N.A.
44	HENRY	0.01	7/1/2005	6/30/2022	1	N.A.
45	HOWARD	0.01	1/1/2004	12/31/2013	0	N.A.

# Attachment A

County Number	County Name	SILO Rate	Original SILO	SILO Sunset Date	SILO	Grandfathered Counties - Fiscal Year SILO Subject to the Supplemental Pool*
			Implementation Date		Extended 1=Yes 0=No	
46	HUMBOLDT	0.01	7/1/2005	6/30/2015	0	N.A.
47	IDA	0.01	7/1/2004	6/30/2014	0	N.A.
48	IOWA	0.01	1/1/2006	12/31/2015	0	N.A.
49	JACKSON	0.01	7/1/2002	6/30/2022	1	FY 2012
50	JASPER	0.01	1/1/2004	12/31/2013	0	N.A.
51	JEFFERSON	0.01	1/1/2006	12/31/2015	0	N.A.
52	JOHNSON	0.01	7/1/2007	6/30/2017	0	FY 2013
53	JONES	0.01	1/1/2002	12/31/2021	1	FY 2012
54	KEOKUK	0.01	7/1/2004	6/30/2014	0	N.A.
55	KOSSUTH	0.01	1/1/2004	12/31/2022	1	N.A.
56	LEE	0.01	1/1/2000	12/31/2009	0	FY 2010
57	LINN	0.01	7/1/2007	6/30/2017	0	FY 2013
58	LOUISA	0.01	7/1/2004	6/30/2014	0	N.A.
59	LUCAS	0.01	7/1/2004	6/30/2014	0	N.A.
60	LYON	0.01	1/1/2004	12/31/2013	0	N.A.
61	MADISON	0.01	7/1/2004	6/30/2014	0	N.A.
62	MAHASKA	0.01	1/1/2002	12/31/2011	0	FY 2012
63	MARION	0.01	7/1/2004	6/30/2014	0	N.A.
64	MARSHALL	0.01	7/1/2004	12/31/2022	1	N.A.
65	MILLS	0.01	1/1/2004	12/31/2013	0	N.A.
66	MITCHELL	0.01	7/1/2003	6/30/2013	0	FY 2014
67	MONONA	0.01	10/1/1999	12/31/2019	1	FY 2010
68	MONROE	0.01	7/1/2004	6/30/2014	0	N.A.
69	MONTGOMERY	0.01	7/1/2000	6/30/2010	0	FY 2011
70	MUSCATINE	0.01	7/1/2000	6/30/2010	0	FY 2011
71	O'BRIEN	0.01	1/1/2004	12/31/2013	0	N.A.
72	OSCEOLA	0.01	1/1/2004	12/31/2013	0	N.A.
73	PAGE	0.01	1/1/2001	12/31/2010	0	FY 2011
74	PALO ALTO	0.01	7/1/2004	6/30/2014	0	N.A.
75	PLYMOUTH	0.01	7/1/2004	6/30/2014	0	N.A.
76	POCAHONTAS	0.01	7/1/2004	6/30/2014	0	N.A.
77	POLK	0.01	7/1/2000	6/30/2010	0	FY 2010
78	POTTAWATTAMIE	0.01	7/1/2002	6/30/2012	0	FY 2012
79	POWESHIEK	0.01	1/1/2003	12/31/2012	0	FY 2013
80	RINGGOLD	0.01	1/1/2004	12/31/2013	0	N.A.
81	SAC	0.01	1/1/2004	12/31/2013	0	N.A.
82	SCOTT	0.01	7/1/1999	6/30/2009	0	FY 2010
83	SHELBY	0.01	1/1/1999	12/31/2018	1	FY 2009
84	SIoux	0.01	1/1/2004	12/31/2013	0	N.A.
85	STORY	0.01	7/1/2003	6/30/2013	0	FY 2013
86	TAMA	0.01	7/1/2004	6/30/2014	0	N.A.
87	TAYLOR	0.01	1/1/2004	12/31/2013	0	N.A.
88	UNION	0.01	7/1/2002	6/30/2012	0	FY 2012
89	VAN BUREN	0.01	1/1/2005	12/31/2014	0	N.A.
90	WAPELLO	0.01	7/1/2004	6/30/2014	0	N.A.
91	WARREN	0.01	7/1/2004	6/30/2014	0	N.A.
92	WASHINGTON	0.01	1/1/2005	12/31/2014	0	N.A.
93	WAYNE	0.01	1/1/2004	12/31/2013	0	N.A.
94	WEBSTER	0.005	7/1/1999	6/30/2009	0	FY 2010

## Attachment A

County Number	County Name	SILO Rate	Original SILO Implementation Date	SILO Sunset Date	SILO Extended 1=Yes 0=No	Grandfathered Counties - Fiscal Year SILO Subject to the Supplemental Pool*
95	WINNEBAGO	0.01	7/1/2004	6/30/2014	0	N.A.
96	WINNESHIEK	0.01	7/1/2001	6/30/2011	0	FY 2011
97	WOODBURY	0.01	10/1/1998	12/31/2018	1	FY 2009
98	WORTH	0.01	7/1/2004	6/30/2014	0	N.A.
99	WRIGHT	0.01	7/1/2004	6/30/2022	1	N.A.

**Number of Counties with SILO Extensions\*\* = 24**

\*Grandfathered counties will be required to submit per pupil SILO amounts above \$575 to the supplemental pool to be distributed to counties below the \$575 per pupil amount if they approve an extension of SILO.

\*\*Status as of December, 2007.

Sources:

Iowa Department of Revenue, SILO Status file.

Delaware County Auditor.

Greene County Auditor.

Gundy County Auditor.

Hardin County Auditor.

Marshall County Auditor.

Monona County Auditor.

## Legislative Services Agency: FY 2007 Final SILO and SAVE Distributions by County

County Name	FY 2007 County Budget Enrollment	FY 2007 Amount Prior to SAVE Distribution	Per Pupil Amount Prior to SAVE Distribution	Amount of Supplemental/SAVE Funding Received	Amount Contributed to SAVE Pool	FY 2007 Total Final Amount	FY 2007 Per Pupil Amount After SAVE Distribution
Adair	1,289.4	\$ 691,441	\$ 536	-	-	\$ 691,441	\$ 536
Adams	741.9	388,381	523	9,440	-	397,821	536
Allamakee	2,402.0	1,174,381	489	113,625	-	1,288,006	536
Appanoose	2,100.3	1,124,902	536	1,332	-	1,126,234	536
Audubon	1,140.9	431,909	379	179,868	-	611,777	536
Benton	4,968.5	1,450,743	292	1,213,479	-	2,664,222	536
Black Hawk	17,587.5	16,906,136	961	-	-	16,906,136	961
Boone	4,405.6	2,071,076	470	290,966	-	2,362,042	536
Bremer	3,780.3	2,075,526	549	-	-	2,075,526	549
Buchanan	3,527.4	1,720,825	488	170,636	-	1,891,461	536
Buena Vista	3,445.9	2,048,712	595	-	67,333	1,981,379	575
Butler	2,437.4	872,831	358	434,161	-	1,306,992	536
Calhoun	1,646.7	671,885	408	211,114	-	882,999	536
Carroll *	2,997.3	2,473,485	825	-	750,044	1,723,441	575
Cass	2,447.1	1,486,604	607	-	79,531	1,407,073	575
Cedar	3,267.8	1,290,037	395	462,212	-	1,752,249	536
Cerro Gordo	6,605.4	7,248,290	1,097	-	-	7,248,290	1,097
Cherokee	2,128.8	1,184,569	556	-	-	1,184,569	556
Chickasaw	2,098.7	1,173,710	559	-	-	1,173,710	559
Clarke	1,674.4	850,573	508	47,276	-	897,849	536
Clay *	2,759.3	2,386,897	865	-	800,307	1,586,589	575
Clayton	2,891.1	1,432,288	495	117,999	-	1,550,287	536
Clinton	8,554.5	5,497,994	643	-	-	5,497,994	643
Crawford	3,154.9	1,428,018	453	263,732	-	1,691,750	536
Dallas	10,035.3	9,094,306	906	-	-	9,094,306	906
Davis	1,253.5	585,874	467	86,284	-	672,158	536
Decatur	1,278.5	507,262	397	178,305	-	685,567	536
Delaware	3,070.8	1,466,224	477	180,362	-	1,646,586	536
Des Moines	6,552.5	5,903,157	901	-	-	5,903,157	901
Dickinson	2,559.7	3,105,225	1,213	-	-	3,105,225	1,213
Dubuque	12,890.7	12,418,900	963	-	-	12,418,900	963
Emmett	1,732.4	926,131	535	2,832	-	928,963	536
Fayette	3,703.7	1,591,515	430	394,498	-	1,986,013	536
Floyd	2,619.8	1,419,460	542	-	-	1,419,460	542
Franklin	1,863.2	831,301	446	167,790	-	999,091	536
Fremont	1,372.2	813,036	593	-	-	813,036	593
Greene	1,776.7	718,126	404	234,532	-	952,658	536
Grundy	2,171.7	851,043	392	313,473	-	1,164,516	536
Guthrie	1,989.4	848,965	427	217,808	-	1,066,773	536
Hamilton	2,854.3	1,386,677	486	143,870	-	1,530,547	536
Hancock	2,021.4	902,937	447	180,985	-	1,083,922	536
Hardin	2,995.1	1,846,010	616	-	123,817	1,722,192	575
Harrison	2,953.3	875,371	296	708,274	-	1,583,645	536
Henry	3,472.2	1,859,786	536	-	-	1,859,786	536
Howard	1,500.8	837,009	558	-	-	837,009	558
Humboldt	1,550.8	962,844	621	-	71,135	891,709	575
Ida	1,303.5	581,832	446	117,138	-	698,970	536
Iowa	2,963.4	2,066,563	697	-	362,602	1,703,961	575
Jackson	3,363.4	1,539,313	458	264,210	-	1,803,523	536
Jasper	6,266.4	3,159,843	504	200,365	-	3,360,208	536
Jefferson	2,251.5	1,456,332	647	-	161,725	1,294,607	575
Johnson	14,717.8	-	-	-	-	-	-
Jones	3,167.4	1,481,909	468	216,538	-	1,698,447	536
Keokuk	1,978.2	612,227	309	448,526	-	1,060,753	536
Kossuth *	2,363.6	1,643,794	695	-	284,719	1,359,075	575
Lee	5,822.0	3,844,538	660	-	-	3,844,538	660
Linn	32,529.7	-	-	-	-	-	-
Louisa	2,495.9	702,557	281	637,514	-	1,340,071	537
Lucas	1,728.8	611,847	354	315,185	-	927,032	536
Lyon	1,994.3	852,011	427	217,388	-	1,069,399	536
Madison	2,848.6	1,048,744	368	478,748	-	1,527,492	536
Mahaska	3,600.6	2,093,830	582	-	-	2,093,830	582
Marion	5,496.1	3,077,895	560	-	-	3,077,895	560
Marshall	7,150.0	4,210,774	589	-	99,528	4,111,246	575
Mills	2,752.8	814,268	296	661,841	-	1,476,109	536
Mitchell	1,786.7	934,113	523	23,968	-	958,081	536
Monona	1,571.9	639,509	407	203,379	-	842,888	536
Monroe	1,395.4	756,785	542	-	-	756,785	542
Montgomery	2,038.8	932,028	457	161,217	-	1,093,245	536
Muscatine	8,247.3	4,865,285	590	-	-	4,865,285	590
O'Brien	2,154.9	1,361,988	632	-	122,916	1,239,072	575
Osceola	1,171.4	514,455	439	113,678	-	628,133	536

County Name	FY 2007 County Budget Enrollment	FY 2007 Amount Prior to SAVE Distribution	Per Pupil Amount Prior to SAVE Distribution	Amount of Supplemental/SAVE Funding Received	Amount Contributed to SAVE Pool	FY 2007 Total Final Amount	FY 2007 Per Pupil Amount After SAVE Distribution
Page	2,667.8	1,258,686	472	171,845	-	1,430,531	536
Palo Alto *	1,413.3	799,559	566	-	-	799,559	566
Plymouth	4,333.0	2,419,570	558	-	-	2,419,570	558
Pocahontas	1,340.0	539,717	403	178,829	-	718,546	536
Polk	65,952.7	64,720,114	981	-	-	64,720,114	981
Pottawattamie	15,329.7	11,158,775	728	-	-	11,158,775	728
Poweshiek	2,947.9	2,055,183	697	-	-	2,055,183	697
Ringgold	758.0	383,900	506	22,561	-	406,461	536
Sac	1,829.2	769,099	420	211,756	-	980,855	536
Scott	27,215.7	24,252,249	891	-	-	24,252,249	891
Shelby	2,263.7	1,045,747	462	168,112	-	1,213,859	536
Sioux *	4,217.0	3,119,501	740	-	694,709	2,424,793	575
Story	10,264.8	9,795,287	954	-	-	9,795,287	954
Tama	3,297.0	1,131,726	343	636,204	-	1,767,930	536
Taylor	1,105.7	330,807	299	262,100	-	592,907	536
Union	1,954.6	1,414,872	724	-	-	1,414,872	724
Van Buren	1,184.3	419,494	354	215,560	-	635,054	536
Wapello	6,016.1	4,247,031	706	-	787,748	3,459,283	575
Warren	8,322.2	2,966,630	356	1,495,953	-	4,462,583	536
Washington	3,787.9	2,026,085	535	5,093	-	2,031,178	536
Wayne	1,024.4	379,151	370	170,157	-	549,308	536
Webster **	5,603.2	2,677,868	478	-	-	2,677,868	478
Winnebago	1,941.3	893,259	460	147,703	-	1,040,962	536
Winneshiek	2,901.1	2,264,180	780	-	-	2,264,180	780
Woodbury	18,066.8	13,493,994	747	-	-	13,493,994	747
Worth	1,426.6	603,990	423	160,984	-	764,974	536
Wright	2,509.3	1,170,836	467	174,709	-	1,345,545	536
<b>State</b>	<b>483,104.8</b>	<b>\$ 303,972,119</b>	<b>\$ 629</b>	<b>\$ 14,406,114</b>	<b>\$ 4,406,114</b>	<b>\$ 313,972,119</b>	<b>\$ 650</b>

Counties with SILO\*\*\*

Maximum	\$	1,213
Minimum	\$	281
Range	\$	932
Mean	\$	697
Median	\$	508

Counties with SILO\*\*\*

Maximum	\$	1,213
Minimum	\$	536
Range	\$	677
Mean	\$	720
Median	\$	536

## Notes:

\*FY 2007 final total amounts have been adjusted to reflect adjustments that will be made to FY 2008 payments.

\*\*Webster County SILO sales tax rate is 0.5%.

\*\*Statistics shown do not include Johnson or Linn Counties. Linn and Johnson County SILO sales tax rates went into effect July 1, 2007. Minimum amount does not reflect Webster county due to the tax rate of 0.5%.

SILO = School Infrastructure Local Option Sales Tax

SAVE = Secure an Advanced Vision for Education

## Sources:

Iowa Department of Revenue, FY 2007 Total SILO Payment, Supplemental Payment, and Pooled Amount files

Iowa Department of Education, Certified Enrollment by County file

LSA Calculations

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Attachment C

FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Adair-Casey	343.7	\$ 184,306	\$ 536
Adel-DeSoto-Minburn	1,424.4	1,284,546	902
AGWSR	778.0	433,353	557
A-H-S-T	692.8	460,443	665
Akron Westfield	537.7	300,254	558
Albert City-Truesdale	238.7	137,019	574
Albia	1,249.2	677,495	542
Alburnett	601.8	-	-
Alden	253.1	144,719	572
Algona	1,212.4	697,132	575
Allamakee	1,429.2	771,498	540
Allison-Bristow	307.3	164,782	536
Alta	602.2	346,170	575
Ames	4,333.5	4,135,285	954
Anamosa	1,371.4	705,354	514
Andrew	331.0	177,489	536
Anita	287.6	165,175	574
Ankeny	7,106.1	6,973,295	981
Anthon-Oto	289.9	216,525	747
Aplington-Parkersburg	787.2	422,115	536
Armstrong-Ringsted	378.0	203,276	538
Ar-We-Va	400.5	219,141	547
Atlantic	1,491.0	858,082	576
Audubon	675.0	361,951	536
Aurelia	311.0	173,241	557
Ballard	1,359.8	1,282,349	943
Battle Creek-Ida Grove	719.3	387,814	539
Baxter	371.6	199,572	537
BCLUW	626.6	347,266	554
Bedford	510.7	273,851	536
Belle Plaine	655.4	354,347	541
Bellevue	656.0	351,760	536
Belmond-Klemme	754.0	404,312	536
Bennett	230.0	148,173	644
Benton	1,676.9	901,751	538
Bettendorf	4,037.5	3,597,867	891
Bondurant-Farrar	1,074.8	1,052,043	979
Boone	2,372.2	1,271,844	536
Boyden-Hull	608.8	349,054	573
Boyer Valley	501.6	268,972	536
Brooklyn-Guernsey-Malcom	628.5	438,170	697
Burlington	4,636.5	4,177,029	901
C and M	225.6	129,719	575
CAL	280.9	150,625	536
Calamus-Wheatland	541.7	360,075	665
Camanche	956.1	614,487	643
Cardinal	676.3	387,168	572

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Alburnett	601.8	\$ -	\$ -
Cedar Rapids	17,754.3	-	-
Central City	505.7	-	-
Iowa City	11,062.9	-	-
Linn-Mar	5,779.9	-	-
Marion Independent	1,814.1	-	-
Solon	1,192.7	-	-
Springville	497.8	-	-
Mount Vernon	1,040.1	5,899	6
Lone Tree	391.6	9,127	23
College	3,656.8	158,347	43
Lisbon	634.2	68,582	108
North Linn	757.1	90,138	119
Clear Creek Amana	1,371.8	196,536	143
Center Point-Urbana	1,189.3	232,989	196
West Branch	781.5	342,911	439
Mid-Prairie	1,269.4	597,082	470
Fort Dodge	4,079.2	1,949,521	478
Prairie Valley	746.0	366,321	491
Southeast Webster Grand	623.8	308,117	494
Manson Northwest Webster	707.7	362,857	513
Anamosa	1,371.4	705,354	514
Highland	651.0	335,679	516
Stratford	239.8	126,102	526
Webster City	1,641.9	874,597	533
Eagle Grove	906.5	485,208	535
Waco	571.0	305,938	536
Boone	2,372.2	1,271,844	536
Ogden	747.3	400,661	536
Mount Pleasant	2,175.7	1,166,501	536
East Greene	397.0	212,869	536
Jefferson-Scranton	1,083.1	580,753	536
Paton-Churdan	231.6	124,183	536
Maquoketa Valley	858.1	460,120	536
West Delaware County	1,674.7	897,987	536
Tipton	806.6	432,512	536
Edgewood-Colesburg	515.6	276,473	536
North Cedar	995.6	533,857	536
Prescott	108.3	58,073	536
East Buchanan	582.8	312,509	536
Independence	1,481.3	794,302	536
Red Oak	1,328.1	712,153	536
Stanton	229.2	122,902	536
Corning	535.9	287,360	536
Villisca	421.8	226,178	536
Lake Mills	678.9	364,040	536
Andrew	331.0	177,489	536

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Carlisle	1,613.2	1,055,982	655
Carroll	1,834.3	1,054,719	575
Cedar Falls	4,251.4	4,086,695	961
Cedar Rapids	17,754.3	-	-
Center Point-Urbana	1,189.3	232,989	196
Centerville	1,580.4	847,451	536
Central	578.2	310,047	536
Central City	505.7	-	-
Central Clinton	1,579.6	1,015,212	643
Central Decatur	717.7	384,850	536
Central Lee	992.8	655,592	660
Central Lyon	722.0	387,157	536
Chariton	1,455.5	780,481	536
Charles City	1,637.2	887,887	542
Charter Oak-Ute	352.5	189,020	536
Cherokee	1,052.9	585,885	556
Clarinda	1,009.6	541,369	536
Clarion-Goldfield	938.6	503,377	536
Clarke	1,390.4	745,563	536
Clarksville	350.5	187,946	536
Clay Central-Everly	467.1	271,134	580
Clayton Ridge	680.7	365,010	536
Clear Creek Amana	1,371.8	196,536	143
Clear Lake	1,405.0	1,541,746	1,097
Clearfield	96.0	51,478	536
Clinton	4,424.8	2,843,828	643
Colfax-Mingo	866.7	464,747	536
College	3,656.8	158,347	43
Collins-Maxwell	538.7	508,182	943
Colo-Nesco	548.3	520,187	949
Columbus	1,037.2	565,317	545
Coon Rapids-Bayard	480.7	268,317	558
Corning	535.9	287,360	536
Corwith-Wesley	190.1	105,930	557
Council Bluffs	9,477.6	6,898,922	728
Creston	1,454.6	1,049,560	722
Dallas Center-Grimes	1,611.5	1,548,896	961
Danville	476.6	422,393	886
Davenport	16,704.2	14,872,972	890
Davis County	1,220.5	654,462	536
Decorah	1,445.4	1,128,071	780
Deep River-Millersburg	207.5	129,868	626
Delwood	244.0	156,606	642
Denison	1,839.9	986,608	536
Denver	693.6	445,119	642
Des Moines Independent	31,548.6	30,859,736	978
Diagonal	104.0	55,768	536
Dike-New Hartford	811.5	445,346	549

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Bellevue	656.0	351,760	536
Sac	456.3	244,677	536
Nishna Valley	231.1	123,921	536
Glenwood	2,040.6	1,094,212	536
Malvern	368.1	197,383	536
Essex	286.7	153,735	536
Clarinda	1,009.6	541,369	536
South Page	251.9	135,074	536
Sigourney	672.0	360,341	536
Clarke	1,390.4	745,563	536
Odebolt-Arthur	381.7	204,676	536
Northwood-Kensett	540.4	289,774	536
West Monona	687.1	368,438	536
Whiting	205.0	109,926	536
Eastern Allamakee	457.2	245,161	536
Vinton-Shellsburg	1,907.9	1,023,059	536
Keota	371.0	198,939	536
Rockwell City-Lytton	526.3	282,214	536
CAL	280.9	150,625	536
Grundy Center	617.5	331,118	536
Audubon	675.0	361,951	536
Exira	309.9	166,176	536
Hampton-Dumont	1,227.2	658,053	536
Dows	159.2	85,367	536
Oelwein	1,444.1	774,360	536
Woden-Crystal Lake	148.8	79,790	536
Belmond-Klemme	754.0	404,312	536
West Hancock	641.5	343,987	536
Garner-Hayfield	797.0	427,370	536
Aplington-Parkersburg	787.2	422,115	536
Allison-Bristow	307.3	164,782	536
Clarksville	350.5	187,946	536
North Tama County	558.8	299,642	536
Starmont	746.4	400,238	536
North Fayette	1,047.9	561,909	536
West Central	347.3	186,231	536
Sibley-Ocheyedan	849.4	455,469	536
Wayne	564.2	302,538	536
Valley	547.8	293,744	536
Davis County	1,220.5	654,462	536
Lineville-Clio	86.1	46,169	536
South Hamilton	781.4	419,006	536
Seymour	324.0	173,737	536
Northeast Hamilton	285.6	153,146	536
Moulton-Udell	237.2	127,193	536
Pomeroy-Palmer	240.6	129,016	536
Centerville	1,580.4	847,451	536
Interstate 35	904.1	484,802	536

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Dows	159.2	85,367	536
Dubuque	10,547.4	10,122,492	960
Dunkerton	506.0	486,397	961
Durant	613.0	368,324	601
Eagle Grove	906.5	485,208	535
Earlham	618.2	397,393	643
East Buchanan	582.8	312,509	536
East Central	392.8	219,018	558
East Greene	397.0	212,869	536
East Marshall	736.8	421,364	572
East Union	514.0	371,130	722
Eastern Allamakee	457.2	245,161	536
Eddyville-Blakesburg	804.3	461,500	574
Edgewood-Colesburg	515.6	276,473	536
Eldora-New Providence	663.3	381,089	575
Elk Horn-Kimballton	295.2	158,294	536
Emmetsburg	682.2	385,947	566
English Valleys	458.3	256,465	560
Essex	286.7	153,735	536
Estherville Lincoln	1,381.4	763,761	553
Exira	309.9	166,176	536
Fairfield	2,025.9	1,164,693	575
Farragut	307.3	182,077	593
Forest City	1,316.6	721,137	548
Fort Dodge	4,079.2	1,949,521	478
Fort Madison	2,458.6	1,627,849	662
Fredericksburg	301.0	168,316	559
Fremont	203.1	117,369	578
Fremont-Mills	449.1	261,591	582
Galva-Holstein	509.0	273,559	537
Garner-Hayfield	797.0	427,370	536
George-Little Rock	514.7	276,074	536
Gilbert	1,072.0	1,011,678	944
Gilmore City-Bradgate	159.0	87,954	553
Gladbrook-Reinbeck	798.1	440,325	552
Glenwood	2,040.6	1,094,212	536
Glidden-Ralston	385.8	221,058	573
GMG	371.1	205,550	554
Graettinger	259.1	146,022	564
Greene	329.0	176,681	537
Grinnell-Newburg	1,751.4	1,184,648	676
Griswold	648.9	375,307	578
Grundy Center	617.5	331,118	536
Guthrie Center	523.5	280,716	536
Hamburg	313.2	185,573	593
Hampton-Dumont	1,227.2	658,053	536
Harlan	1,604.0	860,109	536
Harmony	437.4	238,372	545

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Charter Oak-Ute	352.5	189,020	536
Winterset	1,679.8	900,752	536
Mormon Trail	287.3	154,058	536
Elk Horn-Kimballton	295.2	158,294	536
Colfax-Mingo	866.7	464,747	536
Newton	3,396.7	1,821,400	536
Martensdale-St Marys	509.5	273,207	536
Indianola	3,266.7	1,751,691	536
Norwalk	2,238.0	1,200,075	536
Southeast Warren	582.0	312,084	536
MFL MarMac	934.3	500,997	536
Van Buren	770.9	413,377	536
New Market	165.8	88,906	536
Central Decatur	717.7	384,850	536
Lamoni	352.5	189,020	536
Central	578.2	310,047	536
Clayton Ridge	680.7	365,010	536
Bedford	510.7	273,851	536
Olin Consolidated	262.6	140,813	536
Clearfield	96.0	51,478	536
Harlan	1,604.0	860,109	536
Central Lyon	722.0	387,157	536
West Harrison	526.1	282,110	536
St Ansgar	732.5	392,787	536
Pocahontas Area	645.8	346,296	536
Guthrie Center	523.5	280,716	536
Russell	211.4	113,359	536
Chariton	1,455.5	780,481	536
IKM	463.0	248,274	536
Mount Ayr	651.0	349,085	536
Diagonal	104.0	55,768	536
Boyer Valley	501.6	268,972	536
Woodbine	468.2	251,062	536
Logan-Magnolia	672.8	360,775	536
Schleswig	295.2	158,295	536
Denison	1,839.9	986,608	536
Adair-Casey	343.7	184,306	536
Nodaway Valley	747.7	400,954	536
Clarion-Goldfield	938.6	503,377	536
George-Little Rock	514.7	276,074	536
Osage	1,005.6	539,411	536
Washington	1,815.8	974,148	536
Monticello	1,027.4	551,238	537
Schaller-Crestland	459.7	246,656	537
Wall Lake View Auburn	545.0	292,434	537
South Tama County	1,629.4	874,528	537
West Lyon	740.6	397,518	537
Orient-Macksburg	262.6	141,005	537

Legislative Services Agency

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Harris-Lake Park	301.1	317,211	1,054
Hartley-Melvin-Sanborn	737.5	419,139	568
Highland	651.0	335,679	516
Hinton	583.6	325,885	558
H-L-V	407.0	243,677	599
Howard-Winneshiek	1,437.1	842,490	586
Hubbard-Radcliffe	477.8	273,565	573
Hudson	733.0	704,603	961
Humboldt	1,214.8	696,956	574
IKM	463.0	248,274	536
Independence	1,481.3	794,302	536
Indianola	3,266.7	1,751,691	536
Interstate 35	904.1	484,802	536
Iowa City	11,062.9	-	-
Iowa Falls	1,122.7	643,385	573
Iowa Valley	644.9	370,819	575
Janesville Consolidated	358.0	262,305	733
Jefferson-Scranton	1,083.1	580,753	536
Jesup	829.4	491,070	592
Johnston	5,186.0	5,089,079	981
Keokuk	2,353.6	1,554,192	660
Keota	371.0	198,939	536
Kingsley-Pierson	486.0	293,992	605
Knoxville	2,066.8	1,157,438	560
Lake Mills	678.9	364,040	536
Lamoni	352.5	189,020	536
Laurens-Marathon	392.0	214,124	546
Lawton-Bronson	616.1	459,973	747
Le Mars	2,292.0	1,279,865	558
Lenox	357.5	192,264	538
Lewis Central	2,559.9	1,859,182	726
Lineville-Clio	86.1	46,169	536
Linn-Mar	5,779.9	-	-
Lisbon	634.2	68,582	108
Logan-Magnolia	672.8	360,775	536
Lone Tree	391.6	9,127	23
Louisa-Muscatine	890.2	500,265	562
LuVerne	107.0	61,525	575
Lynnville-Sully	488.9	271,586	556
Madrid	594.1	345,213	581
Malvern	368.1	197,383	536
Manning	459.0	260,163	567
Manson Northwest Webster	707.7	362,857	513
Maple Valley	564.6	338,481	600
Maquoketa	1,521.4	821,572	540
Maquoketa Valley	858.1	460,120	536
Marcus-Meriden-Cleghorn	559.1	311,150	557
Marion Independent	1,814.1	-	-

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Greene	329.0	176,681	537
Baxter	371.6	199,572	537
Shenandoah	1,094.4	587,797	537
Galva-Holstein	509.0	273,559	537
Moravia	315.7	169,745	538
Benton	1,676.9	901,751	538
Wapello	863.3	464,241	538
Armstrong-Ringsted	378.0	203,276	538
Lenox	357.5	192,264	538
Preston	336.0	181,022	539
Battle Creek-Ida Grove	719.3	387,814	539
Murray	300.0	161,805	539
Southern Cal	548.3	295,756	539
Allamakee	1,429.2	771,498	540
Maquoketa	1,521.4	821,572	540
Belle Plaine	655.4	354,347	541
PCM	991.5	536,687	541
Charles City	1,637.2	887,887	542
Albia	1,249.2	677,495	542
Winfield-Mt Union	380.3	206,317	543
Tri-County	338.8	184,146	544
North Iowa	598.8	326,328	545
Harmony	437.4	238,372	545
Columbus	1,037.2	565,317	545
Laurens-Marathon	392.0	214,124	546
Pekin	715.7	391,281	547
Sumner	611.0	334,241	547
Ar-We-Va	400.5	219,141	547
Riceville	396.1	216,814	547
Forest City	1,316.6	721,137	548
Waverly-Shell Rock	1,873.2	1,026,318	548
Dike-New Hartford	811.5	445,346	549
Tripoli	494.1	271,279	549
New London	542.1	297,666	549
Wapsie Valley	683.2	376,132	551
Gladbrook-Reinbeck	798.1	440,325	552
Estherville Lincoln	1,381.4	763,761	553
Gilmore City-Bradgate	159.0	87,954	553
Nashua-Plainfield	772.2	427,641	554
GMG	371.1	205,550	554
BCLUW	626.6	347,266	554
Lynnville-Sully	488.9	271,586	556
Missouri Valley	930.6	517,417	556
Cherokee	1,052.9	585,885	556
Marcus-Meriden-Cleghorn	559.1	311,150	557
AGWSR	778.0	433,353	557
Aurelia	311.0	173,241	557
Pleasantville	670.9	373,811	557

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Marshalltown	5,303.1	3,049,280	575
Martensdale-St Marys	509.5	273,207	536
Mason City	4,112.6	4,512,871	1,097
Mediapolis	907.4	817,478	901
Melcher-Dallas	414.7	232,238	560
Meservey-Thornton	169.2	168,274	995
MFL MarMac	934.3	500,997	536
Midland	623.7	350,309	562
Mid-Prairie	1,269.4	597,082	470
Missouri Valley	930.6	517,417	556
MOC-Floyd Valley	1,315.6	756,475	575
Montezuma	516.6	360,157	697
Monticello	1,027.4	551,238	537
Moravia	315.7	169,745	538
Mormon Trail	287.3	154,058	536
Morning Sun	237.1	132,761	560
Moulton-Udell	237.2	127,193	536
Mount Ayr	651.0	349,085	536
Mount Pleasant	2,175.7	1,166,501	536
Mount Vernon	1,040.1	5,899	6
Murray	300.0	161,805	539
Muscatine	5,556.8	3,278,093	590
Nashua-Plainfield	772.2	427,641	554
Nevada	1,546.7	1,475,954	954
New Hampton	1,113.6	622,745	559
New London	542.1	297,666	549
New Market	165.8	88,906	536
Newell-Fonda	478.3	266,639	557
Newton	3,396.7	1,821,400	536
Nishna Valley	231.1	123,921	536
Nodaway Valley	747.7	400,954	536
Nora Springs-Rock Falls	412.0	273,725	664
North Cedar	995.6	533,857	536
North Central	551.4	356,889	647
North Fayette	1,047.9	561,909	536
North Iowa	598.8	326,328	545
North Kossuth	351.0	201,826	575
North Linn	757.1	90,138	119
North Mahaska	571.3	334,999	586
North Polk	1,048.1	1,025,517	978
North Scott	3,006.6	2,679,219	891
North Tama County	558.8	299,642	536
North Winneshiek	329.3	257,004	780
Northeast	620.5	398,797	643
Northeast Hamilton	285.6	153,146	536
Northwood-Kensett	540.4	289,774	536
Norwalk	2,238.0	1,200,075	536
Odebolt-Arthur	381.7	204,676	536

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Corwith-Wesley	190.1	105,930	557
Newell-Fonda	478.3	266,639	557
East Central	392.8	219,018	558
Coon Rapids-Bayard	480.7	268,317	558
Akron Westfield	537.7	300,254	558
Hinton	583.6	325,885	558
Le Mars	2,292.0	1,279,865	558
Remsen-Union	427.7	238,929	559
Fredericksburg	301.0	168,316	559
New Hampton	1,113.6	622,745	559
English Valleys	458.3	256,465	560
Morning Sun	237.1	132,761	560
Knoxville	2,066.8	1,157,438	560
Melcher-Dallas	414.7	232,238	560
Pella	2,100.9	1,179,593	561
Midland	623.7	350,309	562
Twin Cedars	440.8	247,672	562
Louisa-Muscatine	890.2	500,265	562
Graettinger	259.1	146,022	564
Emmetsburg	682.2	385,947	566
Panorama	807.8	457,216	566
Postville	654.6	370,550	566
Ruthven-Ayrshire	244.0	138,216	566
Manning	459.0	260,163	567
West Bend-Mallard	331.1	187,837	567
Hartley-Melvin-Sanborn	737.5	419,139	568
Sheldon	1,054.8	601,743	570
Williamsburg	1,150.3	656,825	571
Alden	253.1	144,719	572
East Marshall	736.8	421,364	572
Cardinal	676.3	387,168	572
Hubbard-Radcliffe	477.8	273,565	573
Glidden-Ralston	385.8	221,058	573
Iowa Falls	1,122.7	643,385	573
Boyden-Hull	608.8	349,054	573
Humboldt	1,214.8	696,956	574
Eddyville-Blakesburg	804.3	461,500	574
Albert City-Truesdale	238.7	137,019	574
Senral	202.0	115,993	574
Anita	287.6	165,175	574
Titonka Consolidated	207.0	118,909	574
Eldora-New Providence	663.3	381,089	575
South O'Brien	706.6	406,092	575
Rock Valley	534.5	307,185	575
Alta	602.2	346,170	575
Fairfield	2,025.9	1,164,693	575
Storm Lake	1,945.9	1,118,768	575
C and M	225.6	129,719	575

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Oelwein	1,444.1	774,360	536
Ogden	747.3	400,661	536
Okoboji	948.6	1,139,918	1,202
Olin Consolidated	262.6	140,813	536
Orient-Macksburg	262.6	141,005	537
Osage	1,005.6	539,411	536
Oskaloosa	2,466.2	1,434,151	582
Ottumwa	4,859.7	2,794,348	575
Panorama	807.8	457,216	566
Paton-Churdan	231.6	124,183	536
PCM	991.5	536,687	541
Pekin	715.7	391,281	547
Pella	2,100.9	1,179,593	561
Perry	1,889.6	1,680,958	890
Pleasant Valley	3,295.4	2,936,572	891
Pleasantville	670.9	373,811	557
Pocahontas Area	645.8	346,296	536
Pomeroy-Palmer	240.6	129,016	536
Postville	654.6	370,550	566
Prairie Valley	746.0	366,321	491
Prescott	108.3	58,073	536
Preston	336.0	181,022	539
Red Oak	1,328.1	712,153	536
Remsen-Union	427.7	238,929	559
Riceville	396.1	216,814	547
River Valley	498.8	329,683	661
Riverside	674.4	490,908	728
Rock Valley	534.5	307,185	575
Rockwell City-Lytton	526.3	282,214	536
Rockwell-Swaledale	378.3	415,119	1,097
Roland-Story	1,035.4	954,752	922
Rudd-Rockford-Marble Rk	595.6	342,706	575
Russell	211.4	113,359	536
Ruthven-Ayrshire	244.0	138,216	566
Sac	456.3	244,677	536
Saydel	1,358.1	1,332,719	981
Schaller-Crestland	459.7	246,656	537
Schleswig	295.2	158,295	536
Sentral	202.0	115,993	574
Sergeant Bluff-Luton	1,376.0	1,027,727	747
Seymour	324.0	173,737	536
Sheffield-Chapin	334.7	198,327	593
Sheldon	1,054.8	601,743	570
Shenandoah	1,094.4	587,797	537
Sibley-Ocheyedan	849.4	455,469	536
Sidney	365.6	216,620	593
Sigourney	672.0	360,341	536
Sioux Center	957.1	550,336	575

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Sioux Central	433.0	248,973	575
South Clay	184.0	105,799	575
Spencer	1,907.1	1,096,577	575
Carroll	1,834.3	1,054,719	575
Twin Rivers	191.0	109,825	575
Marshalltown	5,303.1	3,049,280	575
West Marshall	864.0	496,800	575
LuVerne	107.0	61,525	575
Algona	1,212.4	697,132	575
North Kossuth	351.0	201,826	575
Iowa Valley	644.9	370,819	575
Ottumwa	4,859.7	2,794,348	575
MOC-Floyd Valley	1,315.6	756,475	575
Sioux Center	957.1	550,336	575
West Sioux	725.0	416,878	575
Rudd-Rockford-Marble Rk	595.6	342,706	575
Atlantic	1,491.0	858,082	576
Fremont	203.1	117,369	578
Griswold	648.9	375,307	578
Clay Central-Everly	467.1	271,134	580
Madrid	594.1	345,213	581
Oskaloosa	2,466.2	1,434,151	582
United	362.5	210,826	582
Wilton	899.0	523,441	582
Fremont-Mills	449.1	261,591	582
Howard-Winneshiek	1,437.1	842,490	586
North Mahaska	571.3	334,999	586
West Liberty	1,226.1	719,174	587
Muscatine	5,556.8	3,278,093	590
Jesup	829.4	491,070	592
Farragut	307.3	182,077	593
Hamburg	313.2	185,573	593
Sidney	365.6	216,620	593
Sheffield-Chapin	334.7	198,327	593
H-L-V	407.0	243,677	599
Maple Valley	564.6	338,481	600
Durant	613.0	368,324	601
Kingsley-Pierson	486.0	293,992	605
Deep River-Millersburg	207.5	129,868	626
Turkey Valley	537.8	339,427	631
Denver	693.6	445,119	642
Delwood	244.0	156,606	642
Camanche	956.1	614,487	643
Central Clinton	1,579.6	1,015,212	643
Clinton	4,424.8	2,843,828	643
Northeast	620.5	398,797	643
Earlham	618.2	397,393	643
Bennett	230.0	148,173	644

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Sioux Central	433.0	248,973	575
Sioux City	14,138.7	10,538,064	745
Solon	1,192.7	-	-
South Clay	184.0	105,799	575
South Hamilton	781.4	419,006	536
South O'Brien	706.6	406,092	575
South Page	251.9	135,074	536
South Tama County	1,629.4	874,528	537
South Winneshiek	651.1	508,155	780
Southeast Polk	5,282.8	5,168,920	978
Southeast Warren	582.0	312,084	536
Southeast Webster Grand	623.8	308,117	494
Southern Cal	548.3	295,756	539
Spencer	1,907.1	1,096,577	575
Spirit Lake	1,223.0	1,483,647	1,213
Springville	497.8	-	-
St Ansgar	732.5	392,787	536
Stanton	229.2	122,902	536
Starmont	746.4	400,238	536
Storm Lake	1,945.9	1,118,768	575
Stratford	239.8	126,102	526
Sumner	611.0	334,241	547
Terril	185.1	193,739	1,047
Tipton	806.6	432,512	536
Titonka Consolidated	207.0	118,909	574
Treynor	564.7	409,139	725
Tri-Center	774.4	514,436	664
Tri-County	338.8	184,146	544
Tripoli	494.1	271,279	549
Turkey Valley	537.8	339,427	631
Twin Cedars	440.8	247,672	562
Twin Rivers	191.0	109,825	575
Underwood	728.6	530,362	728
Union	1,240.2	939,384	757
United	362.5	210,826	582
Urbandale	3,117.5	3,059,237	981
Valley	547.8	293,744	536
Van Buren	770.9	413,377	536
Van Meter	562.7	490,696	872
Ventura	294.6	312,051	1,059
Villisca	421.8	226,178	536
Vinton-Shellsburg	1,907.9	1,023,059	536
Waco	571.0	305,938	536
Wall Lake View Auburn	545.0	292,434	537
Walnut	258.4	181,314	702
Wapello	863.3	464,241	538
Wapsie Valley	683.2	376,132	551
Washington	1,815.8	974,148	536

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
North Central	551.4	356,889	647
Carlisle	1,613.2	1,055,982	655
Central Lee	992.8	655,592	660
Keokuk	2,353.6	1,554,192	660
River Valley	498.8	329,683	661
Fort Madison	2,458.6	1,627,849	662
Tri-Center	774.4	514,436	664
Nora Springs-Rock Falls	412.0	273,725	664
A-H-S-T	692.8	460,443	665
Calamus-Wheatland	541.7	360,075	665
Grinnell-Newburg	1,751.4	1,184,648	676
West Central Valley	986.8	681,374	690
Brooklyn-Guernsey-Malcom	628.5	438,170	697
Montezuma	516.6	360,157	697
Walnut	258.4	181,314	702
Creston	1,454.6	1,049,560	722
East Union	514.0	371,130	722
Treynor	564.7	409,139	725
Lewis Central	2,559.9	1,859,182	726
Council Bluffs	9,477.6	6,898,922	728
Riverside	674.4	490,908	728
Underwood	728.6	530,362	728
Janesville Consolidated	358.0	262,305	733
Westwood	626.8	460,569	735
Sioux City	14,138.7	10,538,064	745
Lawton-Bronson	616.1	459,973	747
Anthon-Oto	289.9	216,525	747
Sergeant Bluff-Luton	1,376.0	1,027,727	747
Woodbury Central	596.7	445,672	747
Union	1,240.2	939,384	757
Decorah	1,445.4	1,128,071	780
North Winneshiek	329.3	257,004	780
South Winneshiek	651.1	508,155	780
Van Meter	562.7	490,696	872
Woodward-Granger	747.7	660,566	883
Danville	476.6	422,393	886
Perry	1,889.6	1,680,958	890
Davenport	16,704.2	14,872,972	890
Bettendorf	4,037.5	3,597,867	891
North Scott	3,006.6	2,679,219	891
Pleasant Valley	3,295.4	2,936,572	891
Burlington	4,636.5	4,177,029	901
Mediapolis	907.4	817,478	901
West Burlington Ind	488.1	439,730	901
Adel-DeSoto-Minburn	1,424.4	1,284,546	902
Waukee	4,528.0	4,103,417	906
Western Dubuque	2,771.3	2,519,502	909
Roland-Story	1,035.4	954,752	922

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FY 2007 SILO/SAVE Payments by School District - Sorted by District			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Waterloo	10,956.1	10,531,645	961
Waukee	4,528.0	4,103,417	906
Waverly-Shell Rock	1,873.2	1,026,318	548
Wayne	564.2	302,538	536
Webster City	1,641.9	874,597	533
West Bend-Mallard	331.1	187,837	567
West Branch	781.5	342,911	439
West Burlington Ind	488.1	439,730	901
West Central	347.3	186,231	536
West Central Valley	986.8	681,374	690
West Delaware County	1,674.7	897,987	536
West Des Moines	8,798.9	8,627,100	980
West Hancock	641.5	343,987	536
West Harrison	526.1	282,110	536
West Liberty	1,226.1	719,174	587
West Lyon	740.6	397,518	537
West Marshall	864.0	496,800	575
West Monona	687.1	368,438	536
West Sioux	725.0	416,878	575
Western Dubuque	2,771.3	2,519,502	909
Westwood	626.8	460,569	735
Whiting	205.0	109,926	536
Williamsburg	1,150.3	656,825	571
Wilton	899.0	523,441	582
Winfield-Mt Union	380.3	206,317	543
Winterset	1,679.8	900,752	536
Woden-Crystal Lake	148.8	79,790	536
Woodbine	468.2	251,062	536
Woodbury Central	596.7	445,672	747
Woodward-Granger	747.7	660,566	883
<b>State Total</b>	<b>483,104.8</b>	<b>\$ 313,972,119</b>	

FY 2007 SILO/SAVE Payments by School District - Sorted by Per Pupil Amount			
District	FY 2007 Budget Enrollment	FY 2007 Total SILO and SAVE Payments	FY 2007 SILO/SAVE Amount Per Pupil
Ballard	1,359.8	1,282,349	943
Collins-Maxwell	538.7	508,182	943
Gilbert	1,072.0	1,011,678	944
Colo-Nesco	548.3	520,187	949
Ames	4,333.5	4,135,285	954
Nevada	1,546.7	1,475,954	954
Dubuque	10,547.4	10,122,492	960
Dallas Center-Grimes	1,611.5	1,548,896	961
Cedar Falls	4,251.4	4,086,695	961
Dunkerton	506.0	486,397	961
Hudson	733.0	704,603	961
Waterloo	10,956.1	10,531,645	961
Des Moines Independent	31,548.6	30,859,736	978
Southeast Polk	5,282.8	5,168,920	978
North Polk	1,048.1	1,025,517	978
Bondurant-Farrar	1,074.8	1,052,043	979
West Des Moines	8,798.9	8,627,100	980
Johnston	5,186.0	5,089,079	981
Saydel	1,358.1	1,332,719	981
Ankeny	7,106.1	6,973,295	981
Urbandale	3,117.5	3,059,237	981
Meservey-Thornton	169.2	168,274	995
Terril	185.1	193,739	1,047
Harris-Lake Park	301.1	317,211	1,054
Ventura	294.6	312,051	1,059
Clear Lake	1,405.0	1,541,746	1,097
Mason City	4,112.6	4,512,871	1,097
Rockwell-Swaledale	378.3	415,119	1,097
Okoboji	948.6	1,139,918	1,202
Spirit Lake	1,223.0	1,483,647	1,213

Sources:  
 Department of Revenue SILO Payment file.  
 Department of Education, Certified Enrollment by County file.  
 LSA Calculations